

**From:** [Sorensen, Morten \(FHWA\)](#)  
**To:** [Pamplin, David \(FHWA\)](#)  
**Cc:** "[Harold Paul](#)"; [Maxwell, Wendy \(FHWA\)](#); [Sorensen, Morten \(FHWA\)](#)  
**Subject:** RE: TPF-5(025)  
**Date:** Friday, November 14, 2014 1:13:49 PM  
**Attachments:** [Expense Allocation after realign entry.xls](#)  
[FMIS data as of 11-14-14.xlsx](#)  
[Summary of transfer for TPF-5\(025\).xlsx](#)

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David,

The realignment entry has been posted and the project is FINALLY ready for close out. I have attached the FMIS data, the transfer summary for LA and the expense realignment spreadsheets.

Thanks,

Morten

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**From:** Harold Paul [mailto:[Harold.Paul@LA.GOV](mailto:Harold.Paul@LA.GOV)]  
**Sent:** Wednesday, October 22, 2014 3:03 PM  
**To:** Sorensen, Morten (FHWA); Maxwell, Wendy (FHWA)  
**Cc:** Pamplin, David (FHWA)  
**Subject:** RE: TPF-5(025)

Morten:

If we can distribute the \$225 amongst the funding currently transferred and in FMIS then I think the first spreadsheet I sent you is accurate. I have included it in the total invoiced amount , the number in red. I have reattached that spreadsheet.

Harold "Skip" Paul, P.E.  
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**From:** [Morten.Sorensen@dot.gov](mailto:Morten.Sorensen@dot.gov) [mailto:[Morten.Sorensen@dot.gov](mailto:Morten.Sorensen@dot.gov)]  
**Sent:** Thursday, October 16, 2014 1:26 PM  
**To:** Harold Paul; [Wendy.Maxwell@dot.gov](mailto:Wendy.Maxwell@dot.gov)  
**Cc:** [Morten.Sorensen@dot.gov](mailto:Morten.Sorensen@dot.gov); [david.pamplin@dot.gov](mailto:david.pamplin@dot.gov)  
**Subject:** FW: TPF-5(025)  
**Importance:** High

Skip and Wendy,

The pooled fund people have agreed to allow us to withhold \$225K for LA to unprocessed expenses. I will get started with the final reconciliation next week. The only thing that I would like from you is a brief write up of why the expenses can not be processed in the system and may the support for

the expenses. Please let me know if that is possible.

Thanks,

Morten

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**From:** Pamplin, David (FHWA)  
**Sent:** Thursday, October 16, 2014 1:33 PM  
**To:** Sorensen, Morten (FHWA)  
**Cc:** Jernigan, Jack (FHWA)  
**Subject:** RE: TPF-5(025)  
**Importance:** High

Morten,

I agree with you and Jack on incorporating the \$225K in the calculation to determine if funds have to be returned to the state. What are our next steps on this?

Thanks.

*David*

**David N. Pamplin**

Research Pooled Fund Program Manager  
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**From:** Jernigan, Jack (FHWA)  
**Sent:** Thursday, October 16, 2014 8:49 AM  
**To:** Pamplin, David (FHWA)  
**Subject:** FW: TPF-5(025)

David....I'm ok with this approach...if you concur, then please let Morten know that we agree...if not, then give me a call and we can discuss....thanks, Jack

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**From:** Sorensen, Morten (FHWA)  
**Sent:** Wednesday, October 15, 2014 4:37 PM  
**To:** Pamplin, David (FHWA); Jernigan, Jack (FHWA)  
**Cc:** Sorensen, Morten (FHWA)  
**Subject:** FW: TPF-5(025)

David and Jack,

Please read the email below. If the state has actually incurred the \$225K in expenses, I believe that it would be appropriate for us to reimburse them. What I suggest that we do, is to incorporate the

\$225K in our calculation when we determine if funds have to be returned.

Thanks,

Morten

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**From:** Harold Paul [<mailto:Harold.Paul@LA.GOV>]  
**Sent:** Tuesday, October 14, 2014 9:45 AM  
**To:** Sorensen, Morten (FHWA)  
**Cc:** Maxwell, Wendy (FHWA); Mary Elliott (DOTD)  
**Subject:** RE: TPF-5(025)

Morten:

Attached are the transfer sheets taken from the TPF web site. These are what we used to establish the \$762,952.27 as funds transferred. Our RASPS billings show \$485,992.55. There were invoices sitting on the desk of the FHWA division research manager for \$225,135.07 that were not assessed when this project was closed under the old procedures. The total invoiced amount expended by LADOTD therefore is \$711,127.62. That is what I am showing at the top of the invoiced amount column in red.

The \$225,135.07 expenses has been in limbo because LADOTD moved to a new enterprise accounting system which will not permit us to re-bill these to our federal account. That is why they are not showing up in FMIS. But they do exist and were paid to the contractor.

With respect to how to show these funds in the funds transferred column, I am not sure how to handle. They are not funds transferred to this project since we went to the new procedure for transferring funds as they were expended under the old system. Therefore I originally only listed the \$762,952.27 as the total of the Funds transferred column.

In the second spreadsheet I show these as a Louisiana contribution of state funds (the entry with no program code) and hence the total funds transferred column reads \$988,087.34 (\$762,952.27 + \$225,135.07).

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**From:** [Morten.Sorensen@dot.gov](mailto:Morten.Sorensen@dot.gov) [<mailto:Morten.Sorensen@dot.gov>]

**Sent:** Tuesday, October 14, 2014 7:38 AM

**To:** Harold Paul

**Cc:** Mary Elliott (DOTD); [Wendy.Maxwell@dot.gov](mailto:Wendy.Maxwell@dot.gov); Eric Kalivoda; [david.pamplin@dot.gov](mailto:david.pamplin@dot.gov); [Morten.Sorensen@dot.gov](mailto:Morten.Sorensen@dot.gov)

**Subject:** RE: TPF-5(025)

Skip,

In both of the spreadsheets that you provided the expenses are listed as \$711,127.62 so is the correct incurred expenses actually \$936K (\$711+225K)? At this point, LA is still listing an unexpended balance of \$276K. Why has some of the incurred expenses not been billed against the funding that is available? I am still trying to confirm the amounts that you are listing as being transferred to LA and will get back with you on that shortly. Do you have a record of the amounts that were transferred, I am particular interested in the dates of the transfers.

Thanks,

Morten

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**From:** Harold Paul [<mailto:Harold.Paul@LA.GOV>]

**Sent:** Friday, October 10, 2014 5:36 PM

**To:** Sorensen, Morten (FHWA); Pamplin, David (FHWA)

**Cc:** Mary Elliott (DOTD); Maxwell, Wendy (FHWA); Eric Kalivoda

**Subject:** RE: TPF-5(025)

I submitted two different spreadsheets to you. The first only includes the \$762k that you see obligated in FMIS. The second includes the \$225k+ that was expended by LADOTD but never reimbursed. The division research manager did not submit the invoices to HQ before the project was closed out from the old procedures as presented below. They are real expenses that need to be accounted for in the reconciliation.

Please call me if you need further explanation.

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**From:** [Morten.Sorensen@dot.gov](mailto:Morten.Sorensen@dot.gov) [<mailto:Morten.Sorensen@dot.gov>]

**Sent:** Friday, October 10, 2014 4:25 PM

**To:** Harold Paul; [david.pamplin@dot.gov](mailto:david.pamplin@dot.gov)

**Cc:** Mary Elliott (DOTD); [Wendy.Maxwell@dot.gov](mailto:Wendy.Maxwell@dot.gov); Eric Kalivoda; [Morten.Sorensen@dot.gov](mailto:Morten.Sorensen@dot.gov)

**Subject:** RE: TPF-5(025)

Skip,

I will need to ask about the budget staff about the transfers next but in the meantime you might be able to explain to me how it can be that your summary is listing \$988K as being transferred to LA but in FMIS only \$762K has been obligated.

Morten

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**From:** Harold Paul [<mailto:Harold.Paul@LA.GOV>]  
**Sent:** Thursday, September 25, 2014 9:19 AM  
**To:** Pamplin, David (FHWA); Sorensen, Morten (FHWA)  
**Cc:** Mary Elliott (DOTD); Maxwell, Wendy (FHWA); Eric Kalivoda  
**Subject:** RE: TPF-5(025)

David:

The difference is that the invoiced amount incorporates \$225,135.07 in expenditures that were invoiced and sitting on the LA division research manager's desk when the project (being run on the state lead-old procedure) was closed out and we moved to the new transfer procedure. When these legitimate, unpaid/unprocessed invoices were found about a year and a half later by the new research manager, the state of Louisiana had moved to a new enterprise finance system. These invoices cannot be re-submitted again through the new enterprise system to receive federal reimbursement. They are true costs incurred and paid on this project and need to be distributed amongst the partners.

Because they do not show up as funds available in FMIS I was unsure how to accommodate them on the spreadsheet. I have created a second spreadsheet showing this amount as both funds available and in the invoiced amount column as state funded with no program code, although they really should be federally reimbursable.

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**From:** [david.pamplin@dot.gov](mailto:david.pamplin@dot.gov) [<mailto:david.pamplin@dot.gov>]  
**Sent:** Thursday, September 25, 2014 6:42 AM  
**To:** Harold Paul; [Morten.Sorensen@dot.gov](mailto:Morten.Sorensen@dot.gov)  
**Cc:** Mary Elliott (DOTD); [Wendy.Maxwell@dot.gov](mailto:Wendy.Maxwell@dot.gov)  
**Subject:** RE: TPF-5(025)  
**Importance:** High

Hi Harold & Morten,

Harold...Hold off on the transfers until Morten looks at the spreadsheet. It looks like the Expenditure and UDO numbers in the spreadsheet are quite a bit different than

Morten's numbers in the e-mail below.

Morten... Can you look at the spreadsheet and let us know how this fits in with your reconciliation?

Thanks,

*David*

**David N. Pamplin**

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**From:** Harold Paul [<mailto:Harold.Paul@LA.GOV>]  
**Sent:** Wednesday, September 24, 2014 5:09 PM  
**To:** Sorensen, Morten (FHWA); Maxwell, Wendy (FHWA); Pamplin, David (FHWA)  
**Cc:** Mary Elliott (DOTD)  
**Subject:** RE: TPF-5(025)

David:

I have completed the final spreadsheet for the captioned project. Do you want to review it before I complete the 1575 transfer forms back to the partner states?

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**From:** [Morten.Sorensen@dot.gov](mailto:Morten.Sorensen@dot.gov) [<mailto:Morten.Sorensen@dot.gov>]  
**Sent:** Thursday, August 28, 2014 4:17 PM  
**To:** [Wendy.Maxwell@dot.gov](mailto:Wendy.Maxwell@dot.gov); Harold Paul; Mary Elliott (DOTD)  
**Cc:** [Morten.Sorensen@dot.gov](mailto:Morten.Sorensen@dot.gov)  
**Subject:** Re: TPF-5(025)  
**Importance:** High

Wendy and Paul,

I am reviewing the reconciliation folder for this project and it appears as if this project has been inactive for some time now. From what I can see, both FMIS and Delphi currently have the same amount of expenses recorded (\$1,890,044.47). Several states have transferred fund to LA for this project. I have attached a summary of the transfers. Since there is more than \$300K sitting inactive on this project I would really like to know what we need to do to get this project reconciled and closed out. Please advise as I am eager to get this project completed.

Thanks,

Morten Sorensen, CPA CGFM  
Federal Highway Administration  
Director, Office of Financial Services  
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